

(C) The Fines, Penalties, and Forfeitures Officer may cancel the claim for liquidated damages if he is satisfied by the evidence that the release was due to causes wholly beyond the control of the importer, that no act or omission on the part of the importer formed the basis for release, and that there was no intent on the part of the importer to evade any law or regulation. The port director also may cancel the claim for liquidated damages if the entry summary for consumption, or withdrawal for consumption, with estimated duties attached, is presented timely.

(b) *Permit of delivery*—(1) *Effect of filing*. The issuance of a permit of delivery shall not accord the merchandise any quota priority or status nor entitle it to any other quota benefit.

(2) *Time of issuance*—(i) *Absolute quota merchandise*. A permit of delivery for merchandise subject to an absolute quota shall not be issued before a determination of the quota status of the merchandise.

(ii) *Tariff-rate, quota merchandise*. A permit delivery for merchandise subject to a tariff-rate quota shall not be issued before a determination of the quota status of the merchandise unless estimated duties are deposited at the over-quota rate of duty.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46815, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41183, Oct. 19, 1984; T.D. 89-104, 54 FR 50498, Dec. 7, 1989; T.D. 99-27, 64 FR 13674-13675, Mar. 22, 1999]

#### § 132.15 Export certificate for beef subject to tariff-rate quota.

(a) *Requirement*. In order to claim the in-quota tariff rate of duty on beef, defined in 15 CFR 2012.2(a), that is the product of a participating country, defined in 15 CFR 2012.2(e), the importer must possess a valid export certificate at the time that such beef is entered, or withdrawn from warehouse for consumption. The importer must record the unique identifying number of the export certificate for the beef on the entry summary or warehouse withdrawal for consumption (Customs Form 7501, Column 34), or its electronic equivalent.

(b) *Validity of certificate*. The export certificate, to be valid, must meet the requirements of 15 CFR 2012.3(b), and with respect to the requirement of 15 CFR 2012.3(b)(3) that the certificate be distinct and uniquely identifiable, the certificate must have a distinct and unique identifying number composed of three elements set forth in the following order:

(1) The last digit of the year for which the export certificate is in effect;

(2) The 2-digit ISO country of origin code from Annex B of the HTSUS which identifies the participating country (see §142.42(d) of this chapter); and

(3) Any 6-digit number issued by the participating country with respect to the export certificate.

(c) *Retention and submission of certificate to Customs*—(1) *Retention*. The export certificate must be retained by the importer for a period of at least 5 years from the date of entry, or withdrawal from warehouse, for consumption (see §163.4(a) of this chapter).

(2) *Submission to Customs*. The importer shall submit a copy of the export certificate to Customs upon request.

[T.D. 95-58, 60 FR 39109, Aug. 1, 1995, as amended by T.D. 99-87, 64 FR 67483, Dec. 2, 1999; T.D. 00-7, 65 FR 5431, Feb. 4, 2000]

#### § 132.16 [Reserved]

#### § 132.17 Export certificate for sugar-containing products subject to tariff-rate quota.

(a) *Requirement*. For sugar-containing products described in additional U.S. Note 8 to chapter 17, HTSUS, that are classified in HTSUS subheading 1701.91.54, 1704.90.74, 1806.20.75, 1806.20.95, 1806.90.55, 1901.90.56, 2101.12.54, 2101.20.54, 2106.90.78, or 2106.90.95, and that are products of a participating country, as defined in 15 CFR 2015.2(e), the importer must possess a valid export certificate in order to claim the in-quota tariff rate of duty on the products at the time they are entered or withdrawn from warehouse for consumption. The importer must record the unique identifier of the export certificate for these products on the entry summary or warehouse withdrawal for consumption